

SB2928



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB2928

Introduced 2/18/2016, by Sen. Toi W. Hutchinson

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1009

from Ch. 34, par. 5-1009

Amends the Counties Code. Makes a technical change in a Section concerning the limitation on home rule powers regarding the imposition of certain types of taxes.

LRB099 18810 AWJ 43194 b

A BILL FOR

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Counties Code is amended by changing Section
5 5-1009 as follows:

6 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

7 Sec. 5-1009. Limitation on home rule powers. Except as
8 provided in Sections 5-1006, 5-1006.5, 5-1007 and ~~and~~ 5-1008,
9 on and after September 1, 1990, no home rule county has the
10 authority to impose, pursuant to its home rule authority, a
11 retailer's occupation tax, service occupation tax, use tax,
12 sales tax or other tax on the use, sale or purchase of tangible
13 personal property based on the gross receipts from such sales
14 or the selling or purchase price of said tangible personal
15 property. Notwithstanding the foregoing, this Section does not
16 preempt any home rule imposed tax such as the following: (1) a
17 tax on alcoholic beverages, whether based on gross receipts,
18 volume sold or any other measurement; (2) a tax based on the
19 number of units of cigarettes or tobacco products; (3) a tax,
20 however measured, based on the use of a hotel or motel room or
21 similar facility; (4) a tax, however measured, on the sale or
22 transfer of real property; (5) a tax, however measured, on
23 lease receipts; (6) a tax on food prepared for immediate

1 consumption and on alcoholic beverages sold by a business which
2 provides for on premise consumption of said food or alcoholic
3 beverages; or (7) other taxes not based on the selling or
4 purchase price or gross receipts from the use, sale or purchase
5 of tangible personal property. This Section does not preempt a
6 home rule county from imposing a tax, however measured, on the
7 use, for consideration, of a parking lot, garage, or other
8 parking facility. This Section is a limitation, pursuant to
9 subsection (g) of Section 6 of Article VII of the Illinois
10 Constitution, on the power of home rule units to tax.

11 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)